

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Maconaquah School Corp (5615)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$1,009,527	\$1,074,255	\$1,051,586	\$1,088,229	1.89%	3.48%
Non - Certified Salaries	120	\$282,921	\$281,962	\$292,436	\$348,869	5.38%	19.30%
Group Health Insurance	222	\$222,514	\$224,502	\$207,321	\$211,890	-1.22%	2.20%
Teacher Retirement Fund, After 7-1-95	216	\$99,943	\$90,118	\$93,749	\$95,447	-1.14%	1.81%
Social Security Certified	212	\$74,653	\$78,347	\$77,901	\$79,271	1.51%	1.76%
Public Employees Retirement Fund	214	\$22,848	\$21,817	\$30,686	\$34,122	10.55%	11.20%
Severance/Early Retirement Pay	213	\$32,306	\$30,107	\$29,496	\$26,709	-4.65%	-9.45%
Social Security Noncertified	211	\$21,706	\$21,079	\$22,657	\$26,509	5.12%	17.00%
Operational Supplies	611	\$15,011	\$18,054	\$17,257	\$18,854	5.86%	9.25%
Licensed Employees	135	\$6,369	\$3,788	\$4,150	\$6,963	2.26%	67.79%
Equipment	730	\$464	\$308	\$1,500	\$5,998	89.66%	299.84%
Travel	580	\$4,119	\$4,783	\$5,296	\$5,445	7.22%	2.82%
Teacher Retirement Fund, Prior to 7-1-95	215	\$8,338	\$6,288	\$4,555	\$4,930	-12.31%	8.23%
Group Life Insurance	221	\$5,933	\$6,230	\$4,050	\$4,118	-8.72%	1.70%
Dues and Fees	810	\$1,933	\$2,149	\$3,584	\$3,977	19.77%	10.97%
Workers Compensation Insurance	225	\$3,900	\$3,900	\$3,240	\$3,240	-4.53%	0.00%
Official Bond Premiums	525	\$445	\$813	\$100	\$370	-4.51%	270.00%
Other Group Insurance Authorized by Statute	224	\$465	\$420	\$420	\$307	-9.90%	-27.08%
Other Professional and Technical Services	319	\$86,992	\$1,699	\$0	\$0	-100.00%	NA
Student Instructional Support Total		\$1,900,387	\$1,870,621	\$1,849,982	\$1,965,248	0.84%	6.23%
Student Academic Achievement							
Certified Salaries	110	\$6,682,839	\$6,493,965	\$6,697,331	\$7,114,224	1.58%	6.22%
Group Health Insurance	222	\$1,003,269	\$1,019,828	\$983,856	\$1,021,416	0.45%	3.82%
Teacher Retirement Fund, After 7-1-95	216	\$533,942	\$474,520	\$520,945	\$558,933	1.15%	7.29%
Social Security Certified	212	\$483,760	\$467,746	\$483,657	\$506,975	1.18%	4.82%
Non - Certified Salaries	120	\$426,970	\$413,952	\$471,352	\$497,618	3.90%	5.57%
Computer Hardware	741	\$330,383	\$477,454	\$288,526	\$263,108	-5.53%	-8.81%
Operational Supplies	611	\$111,050	\$124,757	\$131,479	\$167,060	10.75%	27.06%
Repairs and Maintenance Services	430	\$136,018	\$175,146	\$177,188	\$145,966	1.78%	-17.62%
Staff Services	314	\$0	\$0	\$0	\$99,151	NA	NA

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Transfer Tuition to Other School Corps Within State	561	\$124,289	\$91,294	\$61,073	\$95,239	-6.44%	55.94%
Severance/Early Retirement Pay	213	\$195,738	\$152,167	\$140,767	\$75,008	-21.32%	-46.72%
Other Supplies and Materials	615, 660 - 689	\$53,227	\$45,004	\$44,651	\$74,384	8.73%	66.59%
Public Employees Retirement Fund	214	\$34,157	\$33,881	\$44,634	\$49,853	9.91%	11.69%
Equipment	730	\$122,906	\$59,460	\$35,180	\$48,683	-20.67%	38.38%
Teacher Retirement Fund, Prior to 7-1-95	215	\$92,490	\$60,289	\$49,977	\$48,591	-14.86%	-2.77%
Travel	580	\$21,864	\$42,693	\$44,349	\$45,165	19.89%	1.84%
Social Security Noncertified	211	\$34,891	\$32,432	\$37,799	\$37,301	1.68%	-1.32%
Connectivity	744	\$21,742	\$23,735	\$26,051	\$24,842	3.39%	-4.64%
Group Life Insurance	221	\$34,528	\$34,711	\$23,897	\$24,048	-8.65%	0.63%
Other Professional and Technical Services	319	\$1,896	\$4,006	\$13,819	\$22,365	85.33%	61.85%
Library Books	640	\$15,802	\$19,393	\$12,471	\$21,461	7.95%	72.09%
Workers Compensation Insurance	225	\$18,140	\$16,800	\$15,825	\$15,180	-4.36%	-4.08%
Professional Development	748	\$34,470	\$37,126	\$38,185	\$12,950	-21.71%	-66.09%
Content	747	\$36,334	\$33,270	\$19,946	\$11,886	-24.37%	-40.41%
Textbooks	630	\$137,314	\$25,920	\$38,482	\$6,829	-52.78%	-82.25%
Telecommunications Equipment	745	\$8,211	\$14,176	\$244	\$4,842	-12.37%	1886.16%
Periodicals	650	\$3,279	\$1,606	\$1,507	\$2,932	-2.75%	94.54%
Nonlicensed Employees	136	\$45,013	\$25,927	\$30,810	\$1,413	-57.91%	-95.41%
Student Transportation Services	510	\$1,324	\$600	\$1,400	\$760	-12.96%	-45.71%
Other Group Insurance Authorized by Statute	224	\$1,642	\$1,379	\$1,069	\$705	-19.05%	-34.02%
Pupil Services	313	\$0	\$0	\$0	\$300	NA	NA
Licensed Employees	135	\$111,214	\$66,942	\$84,938	\$27	-87.52%	-99.97%
Equipment Purchase over the LEA's Cap. Threshold	735	\$30,000	\$0	\$0	\$0	-100.00%	NA
Wireless Equipment	743	\$0	\$297	\$0	\$0	NA	NA
Instructional Programs Improvement Services	312	\$1,249	\$2,795	\$3,200	\$0	-100.00%	-100.00%
Student Academic Achievement Total		\$10,889,948	\$10,473,272	\$10,524,606	\$10,999,218	0.25%	4.51%
Overhead and Operational							
Non - Certified Salaries	120	\$1,912,629	\$1,868,164	\$1,918,285	\$2,033,888	1.55%	6.03%
Operational Supplies	611	\$755,073	\$696,250	\$774,316	\$822,951	2.18%	6.28%
Light and Power - Other Than Heating and Cooling	625	\$504,701	\$538,167	\$547,666	\$688,683	8.08%	25.75%
Group Health Insurance	222	\$731,954	\$720,116	\$747,570	\$688,431	-1.52%	-7.91%

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Biannual Financial Report Data

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Vehicles	731	\$126,077	\$261,922	\$383,770	\$494,533	40.73%	28.86%
Repairs and Maintenance Services	430	\$327,930	\$295,991	\$378,542	\$327,204	-0.06%	-13.56%
Certified Salaries	110	\$201,744	\$206,017	\$215,839	\$222,893	2.52%	3.27%
Heating and Cooling for Buildings - Gas	622	\$196,742	\$241,096	\$256,014	\$167,274	-3.98%	-34.66%
Social Security Noncertified	211	\$135,705	\$135,048	\$141,689	\$149,544	2.46%	5.54%
Insurance	520	\$115,804	\$117,603	\$128,351	\$136,637	4.22%	6.46%
Public Employees Retirement Fund	214	\$102,883	\$100,145	\$116,874	\$129,592	5.94%	10.88%
Gasoline and Lubricants	613	\$279,945	\$270,337	\$203,389	\$122,083	-18.74%	-39.98%
Severance/Early Retirement Pay	213	\$170,410	\$149,963	\$134,233	\$118,601	-8.66%	-11.65%
Telephone	531	\$45,464	\$26,721	\$23,101	\$82,175	15.95%	255.72%
Other Supplies and Materials	615, 660 - 689	\$42,261	\$37,628	\$57,847	\$71,151	13.91%	23.00%
Staff Services	314	\$0	\$0	\$55,000	\$55,000	NA	0.00%
Other Purchased Services	593	\$0	\$44,687	\$50,000	\$50,000	NA	0.00%
Other Professional and Technical Services	319	\$15,826	\$15,376	\$37,403	\$47,463	31.60%	26.90%
Student Transportation Services	510	\$22,582	\$32,801	\$44,778	\$33,270	10.17%	-25.70%
Workers Compensation Insurance	225	\$38,748	\$32,313	\$30,861	\$25,499	-9.93%	-17.37%
Board of Education Services	318	\$21,140	\$32,194	\$19,969	\$24,267	3.51%	21.52%
Board Member Compensation	115	\$0	\$12,350	\$24,443	\$23,650	NA	-3.24%
Teacher Retirement Fund, After 7-1-95	216	\$25,179	\$21,612	\$22,639	\$23,354	-1.86%	3.16%
Removal of Refuse and Garbage	412	\$18,760	\$17,629	\$19,116	\$21,053	2.93%	10.13%
Social Security Certified	212	\$15,718	\$16,036	\$16,785	\$17,288	2.41%	3.00%
Nonlicensed Employees	136	\$7,374	\$12,127	\$18,336	\$17,051	23.31%	-7.01%
Travel	580	\$9,996	\$14,304	\$16,570	\$10,099	0.26%	-39.05%
Overtime Salaries	140	\$6,046	\$8,121	\$10,448	\$8,984	10.41%	-14.01%
Tires and Repairs	612	\$14,369	\$23,574	\$21,390	\$8,925	-11.22%	-58.27%
Dues and Fees	810	\$7,834	\$9,183	\$8,747	\$8,333	1.56%	-4.74%
Equipment	730	\$5,160	\$3,967	\$5,290	\$8,136	12.06%	53.80%
Advertising	540	\$2,706	\$5,443	\$6,584	\$5,808	21.04%	-11.79%
Miscellaneous Objects	876 - 899	\$4,587	\$5,488	\$5,823	\$4,618	0.17%	-20.69%
Group Life Insurance	221	\$4,572	\$4,471	\$3,236	\$3,237	-8.27%	0.05%
Bank Service Charges	871	\$3,196	\$2,593	\$2,708	\$2,738	-3.80%	1.10%
Postage and Postage Machine Rental	532	\$3,000	\$2,355	\$79	\$1,266	-19.40%	1493.24%
Official Bond Premiums	525	\$1,200	\$2,521	\$0	\$1,230	0.62%	NA
Printing and Binding	550	\$1,666	\$0	\$1,123	\$935	-13.43%	-16.68%

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Maconaquah School Corp (5615)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Heating and Cooling for Buildings - Fuel Oil	623	\$487	\$222	\$0	\$388	-5.56%	NA
Periodicals	650	\$366	\$216	\$611	\$240	-10.05%	-60.73%
Other Group Insurance Authorized by Statute	224	\$167	\$223	\$145	\$92	-13.79%	-36.36%
Unemployment Insurance	230	\$2,391	\$0	\$0	\$0	-100.00%	NA
Overhead and Operational Total		\$5,882,391	\$5,984,974	\$6,449,570	\$6,658,563	3.15%	3.24%
Non Operational							
Redemption of Principal	831	\$1,261,237	\$1,247,250	\$1,180,301	\$1,215,633	-0.92%	2.99%
Construction Services	450	\$573,742	\$618,392	\$352,424	\$238,916	-19.67%	-32.21%
Interest	832	\$262,647	\$274,365	\$244,832	\$210,000	-5.44%	-14.23%
Certified Salaries	110	\$88,233	\$85,835	\$107,167	\$117,146	7.34%	9.31%
Non - Certified Salaries	120	\$95,612	\$111,863	\$104,128	\$114,341	4.57%	9.81%
Rentals	440	\$104,058	\$103,588	\$104,793	\$107,208	0.75%	2.30%
Equipment	730	\$207,173	\$93,751	\$196,176	\$65,769	-24.94%	-66.47%
Nonlicensed Employees	136	\$20,340	\$17,255	\$16,674	\$17,559	-3.61%	5.31%
Teacher Retirement Fund, After 7-1-95	216	\$8,479	\$8,818	\$10,154	\$11,481	7.87%	13.07%
Awards	875	\$1,500	\$12,048	\$2,500	\$10,250	61.68%	310.00%
Social Security Noncertified	211	\$9,252	\$9,936	\$9,261	\$10,242	2.58%	10.60%
Social Security Certified	212	\$6,357	\$6,196	\$7,847	\$9,000	9.08%	14.69%
Miscellaneous Objects	876 - 899	\$3,514	\$4,000	\$0	\$2,000	-13.14%	NA
Operational Supplies	611	\$4,045	\$3,044	\$4,131	\$1,509	-21.85%	-63.48%
Other Purchased Services	593	\$0	\$896	\$6,080	\$755	NA	-87.59%
Teacher Retirement Fund, Prior to 7-1-95	215	\$137	\$0	\$240	\$256	17.03%	6.88%
Improvements Other Than Buildings	715	\$331,955	\$331,955	\$0	\$0	-100.00%	NA
Other Professional and Technical Services	319	\$1,664	\$1,575	\$0	\$0	-100.00%	NA
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$19,059	\$0	NA	-100.00%
Non Operational Total		\$2,979,944	\$2,930,768	\$2,365,769	\$2,132,064	-8.03%	-9.88%
Grand Total		\$21,652,670	\$21,259,635	\$21,189,926	\$21,755,093	0.12%	2.67%